

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:
	:
<b>Debtors.</b>	:
	:
-----X	

**Chapter 11 Case No.**

**08-13555 (JMP)**

**(Jointly Administered)**

**NOTICE OF PARTIAL TRANSFER OF CLAIM PURSUANT TO RULE 3001(e)(2)**

A CLAIM (the "Claim") HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of a portion of the Claim in the amount set forth below as "Amount of Claim Transferred" (the "Transferred Claim").

Lehman Brothers Holdings Inc.	JPMorgan Absolute Return Credit Master Fund Ltd.
Name of Transferee	Name of Transferor

\$4,433,104.27	22882
Amount of Claim Transferred	Proof of Claim No.

Lehman Brothers Special Financing Inc.
Name of Debtor Against Which Claim is Held

You are hereby requested to make all future payments and distributions solely in respect of the Transferred Claim to the Transferee at the address below.

**TRANSFeree:** Lehman Brothers Holdings Inc.  
1271 Avenue of the Americas  
New York, NY 10020  
Attention: William A. Olshan, Esq.

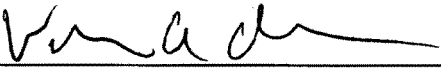
You are hereby requested to make all future payments and distributions, if any, solely in respect of the non-transferred portion of the Claim to the Transferor in accordance with the provisions of the Proof of Claim referred to above.

You are hereby requested to give all notices and other communications in respect of the Claim to Transferee at the address above and to the Transferor in accordance with the provisions of the Proof of Claim referred to above.

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

**LEHMAN BROTHERS HOLDINGS INC.**

Date: June 28, 2010

By: 

Name: William A. Olshan, Esq.

Title: Senior Vice President

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 & 3571.

EXHIBIT

TO: Clerk, United States Bankruptcy Court, Southern District of New York

Transferor, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged pursuant to the terms of that certain Collateral Disposition Agreement among the Debtors, JPMorgan Chase Bank, N.A., and certain of its affiliates, subsidiaries and related entities, approved by order of the Bankruptcy Court dated March 24, 2010 [Docket No. 7785], does hereby certify that it has transferred and assigned to Lehman Brothers Holdings Inc. the claim specified on the *Notice of Transfer of Claim Pursuant to Rule 3001(e)(2)* submitted herewith.

Transferor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer.

*[Signature Page to Follow]*

JPMorgan Absolute Return Credit Master Fund  
Ltd.

Transferor

By: \_\_\_\_\_

Name: Abigail J. Feder  
Title: Managing Director, J.P. Morgan  
Investment Management Inc.  
In its capacity as investment manager and  
agent for JPMorgan Absolute Return Credit  
Master Fund Ltd.

Lehman Brothers Holdings Inc.

Transferee

By:  \_\_\_\_\_

Name: William Olshan  
Title: Senior Vice President

JPMorgan Absolute Return Credit Master Fund  
Ltd.

Transferor

By: 

Name: Abigail J. Feder  
Title: Managing Director, J.P. Morgan  
Investment Management Inc.  
In its capacity as investment manager and  
agent for JPMorgan Absolute Return Credit  
Master Fund Ltd.

Lehman Brothers Holdings Inc.

Transferee

By: \_\_\_\_\_

Name:  
Title: